

MINUTES

MONTANA SENATE 54th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By CHAIRMAN GERRY DEVLIN, on April 3, 1995, at
8:00 a.m.

ROLL CALL

Members Present:

Sen. Gerry Devlin, Chairman (R)
Sen. Mike Foster, Vice Chairman (R)
Sen. Mack Cole (R)
Sen. Delwyn Gage (R)
Sen. Lorents Grosfield (R)
Sen. John G. Harp (R)
Sen. Dorothy Eck (D)
Sen. Barry "Spook" Stang (D)
Sen. Fred R. Van Valkenburg (D)

Members Excused: SEN. BARRY "SPOOK" STANG

Members Absent: None

Staff Present: Jeff Martin, Legislative Council
Renée Podell, Committee Secretary

Please Note: These are summary minutes. Testimony and
discussion are paraphrased and condensed.

Committee Business Summary:

Hearing: HB 569, HB 589, HB 598, HB 601
Executive Action: HB 562

HEARING ON HB 598

Opening Statement by Sponsor:

REP. CHASE HIBBARD, HD 54, Helena, asserted HB 598 is a committee bill from House Taxation which addresses a problem due to a District Court decision in Silver Bow County. He explained prior to this decision whenever property would change hands each step of the transaction was recorded and supported by deeds. REP. HIBBARD stated the court decision required ownership information be changed even if there was a break in the chain of title. He further explained it will become impossible in some instances to accommodate ownership changes with no clear change of title and incorrect tax billings will result. REP. HIBBARD acknowledged

this bill does two things: 1) If the seller is not the same person who owns the property according to the property tax records, the department would be authorized to send assessment notices to both the buyer and the seller until the problem can be resolved; and 2) It clarifies that the realty transfer certificate does not require disclosure of transaction prices in certain types of transactions.

Proponents' Testimony:

Larry Allen, Attorney, Department of Revenue, commented the bill addresses the District Court decision **REP. HIBBARD** referred to and rather than substitute a owner this bill requires the DOR to put the names of both parties on the tax bill. He urged support of this legislation.

Randy Wilke, Bureau Chief, Property Assessment Division, Department of Revenue, presented an example of a property transaction. **EXHIBIT 1.** Mr. Wilke submitted several letters of concern in regard to the District Court decision. **EXHIBIT 2 - 24.** He presented a copy of Judge Purcell's decision. **EXHIBIT 25.**

Chuck Krause, Butte-Silver Bow County, went on record in support of HB 598. He presented written testimony from Eileen Joyce-Smith, Deputy County Attorney, Butte-Silver Bow County. **EXHIBIT 26.**

Paul Stahl, Deputy County Attorney, Lewis and Clark County, commented one important feature of the bill relates to the correction of noticing requirements for special districts. He stated Lewis and Clark County strongly supports this legislation.

Debbie Jurcich, Property Assessment Division, Department of Revenue, explained HB 598 as proposed allows statutory authority to question breaks in the chain of title and will allow the last ownership on the property to be retained along with the new ownership. Ms. Jurcich presented examples of recorded documents which contain breaks in the chain of title. **EXHIBIT 27.**

Opponents' Testimony:

Maurice Maffei, Attorney, Represented the client in the Kasun Court Decision, Montana Land and Title Association, gave a history of Butte-Silver Bow County vs. Kasun court case. He asked the committee not to allow this bill to pass.

Glenn Kenny, Surety Title Company, went on record in opposition to this bill and stated "if it's not broke don't fix it".

Cheryl S. Beatty, Chief Executive, Anaconda-Deer Lodge County, submitted written testimony. **EXHIBIT 28.**

Informational Testimony:

None

Questions From Committee Members and Responses:

SEN. LORENTS GROSFIELD asked Mr. Wilke why Section 2 is in the bill. Mr. Wilke said it is an attempt to make it clear there are a number of this type of transfers where sales information doesn't have to be disclosed. He explained currently there must be a realty transfer certificate on every transfer of real property, however, on this type of transfer the department is not concerned about receiving a sales consideration.

SEN. JOHN HARP commented he doesn't know why anyone would transfer anything of value without some kind of record. SEN. HARP questioned Mr. Wilke in regard to the Realty Transfer Act. Mr. Wilke said there are two different areas being discussed. He explained a contract for deed shows the official owner.

CHAIRMAN DEVLIN asked Mr. Allen if this bill doesn't pass does he intend to appeal this case. Mr. Allen said he isn't the attorney for this case, however, he doesn't believe the department intends to appeal this case.

Closing by Sponsor:

REP. HIBBARD stated nothing is ever simple. He commented he isn't sure this problem is as big as it is being made out to be. He said this is a common sense approach to make sure the person who actually owns the property is the person who gets the assessment notice and the tax bill. REP. HIBBARD explained this bill empowers the DOR to keep the chain of title active and send the assessment to the seller and the buyer in order to decide who the responsible party is.

HEARING ON HB 589Opening Statement by Sponsor:

REP. EDWARD "ED" J. GRADY, HD 55, Canyon Creek, declared during the 1993 Legislative Session the Beneficial Use Property Tax was enacted to collect funds from businesses. He stated fraternal organizations got caught up in this legislation which was an unfortunate mishap. He acknowledged this is a hardship on a small amount of people. REP. GRADY attested this bill would exempt fraternal organizations.

Proponents' Testimony:

Bob Raundal, Helena Elks Lodge No. 193, presented written testimony. EXHIBIT 29.

Dave C. Hartnett, Helena Lodge No. 193, submitted written testimony. EXHIBIT 30.

Opponents' Testimony:

None

Informational Testimony:

None

Questions From Committee Members and Responses:

SEN. MACK COLE asked Mr. Raundal if the organization paid taxes on the building or the land underneath the building. Mr. Raundal responded the taxes are on the buildings and the land. He stated the land and the building is owned by the Forestry Division.

SEN. COLE asked Mr. Raundal when he started paying taxes. Mr. Raundal said the organization never paid taxes before and their 1993 taxes have been paid under protest.

SEN. DOROTHY ECK asked Mr. Woodgerd if this bill will effect more than just this one piece of property. Mr. Woodgerd stated Legislative Council rewrote the bill and it appears there is only one piece of property in the state this bill will effect.

SEN. MIKE FOSTER asked Mr. Woodgerd why he testified in 1993 in regard to risks this bill could cause with the beneficial use tax and now he isn't testifying at all. Mr. Woodgerd responded the problem is the magnitude. He said the DOR isn't neutral on this bill. He said the DOR didn't testify on this because there was a judgment made this case wasn't significant enough to cause a problem.

{Tape: 1; Side: B; Comments: Tape Turned.}

Closing by Sponsor:

REP. GRADY remarked the organization paid \$9,360.00 on taxes under protest. He stated there is a serious need to address this issue.

HEARING ON HB 569

Opening Statement by Sponsor:

REP. SCOTT ORR, HD 82, Libby, presented a handout titled, "Allocation of RIT Proceeds and Interest". EXHIBIT 31. He explained HB 569 deals with the Resource Indemnity Trust Tax (RITT) the Metalliferous Mine Tax portion of the RITT diverting a portion away from the trust before it gets there. REP. ORR commented this bill corrects a problem from the last session. He stated \$240,000.00 a year was to go to Northern Montana College

in Havre. He explained the amount that came out in the bill was \$240,000.00 a biennium.

Proponents' Testimony:

Mark Simonich, Department of Natural Resource and Conservation, acknowledged this bill is an effort to correct an oversight from HB 608 from two years ago. He urged support for this legislation.

Bill Daeheing, Northern Montana College, spoke in support of HB 569.

Opponents' Testimony:

John Fitzpatrick, Director of Community and Governmental Affairs, Pegasus Gold Corporation, announced this bill is a major diversion of RITT funds from the Trust Fund. He said the correction of the error described by Mr. Simonich changes a biennial appropriation to an annual appropriation and therefore doubles the amount of money that is being diverted from the trust. Mr. Fitzpatrick disclosed the DNRC wants to pull another 6.1% from the trust which amounts to \$550,000.00 per biennium. He explained the DNRC already has two programs which are very well funded from the RITT interest.

Bob Williams, Montana Mining Association, expressed Mr. Fitzpatrick was speaking not just for Pegasus Gold Corporation but for the Mining Association.

Informational Testimony:

None

Questions From Committee Members and Responses:

REP. ECK asked Mr. Daeheing if he is attempting to make this a self-sufficient program. Mr. Daeheing stated MSU-Northern operates two instructional degree programs.

CHAIRMAN DEVLIN asked REP. ORR who is the loser in this bill. REP. ORR said \$700,000.00 is being diverted which doesn't go into the trust, putting the trust off from reaching the \$100 million for another year.

SEN. ECK asked REP. ORR if he would object if a four year sunset was put on the bill in order for all the RITT funds to be reviewed. REP. ORR said it isn't necessary because that issue will be addressed next session or by the year 2,000.

Closing by Sponsor:

REP. ORR said keep in mind there is no change to the Metalliferous Mine Tax. He stated what is being changed is the

allocation. He acknowledged money has been diverted from the trust, however, the director stated it has been ruled Constitutional because the money is being used for the things the trust was set up for.

HEARING ON HB 601

Opening Statement by Sponsor:

REP. ROGER SOMERVILLE, HD 78, Lakeside, stated the intent of this bill is to repeal a 1935 act which established the public contractor's license program. He said it is a worthless program. He explained there are no minimum qualifications presently. REP. SOMERVILLE voiced concern the program lets the public think there are standards and there are no standards or protection to the public.

Proponents' Testimony:

Christopher J. Racicot, Executive Director, Montana Building Industry Association, presented written testimony. EXHIBIT 32. Mr. Racicot submitted a summary of licensed programs. EXHIBIT 33.

W. James Kembel attested this is a worthless program. He urged support for this legislation.

Carl Schweitzer, Montana Contractors Association, proclaimed support for HB 601.

Steve Maloy, Chief of the Licensing Bureau, Department of Commerce, said the program was worthless because the program was never funded. He stated there was money collected but it was deposited into the General Fund. He declared there isn't a need for this program.

Char Maherg, Department of Revenue, presented an amendment. EXHIBIT 34.

Opponents' Testimony:

None

Informational Testimony:

None

Questions From Committee Members and Responses:

REP. FOSTER commented this has been in effect since 1935. He stated people knew this was a worthless program and nothing was done. He asked Mr. Maloy why he didn't tell the legislature many years ago to get rid of this program in order to save taxpayers some dollars. Mr. Maloy said up until the mid-80's it wasn't a

worthless program because it was doing exactly what it was designed to do, raise revenue for the General Fund. He declared the program was moved to the Building Codes Division in the mid-80's, however, there was no appropriations.

SEN. HARP asked Mr. Racicot about how much revenue SEN. FORRESTER'S SB 354 will generate. Mr. Racicot answered the fee is a maximum of \$80.00 per contractor, per year. He said there is estimates of between 5,000 and 8,000 contractors. SEN. HARP commented if SEN. FORRESTER'S bill passes where is the money earmarked to go. Mr. Racicot stated it is going to a special revenue account allocated only to this program. He said 15% of the fee will go towards education of the public about contractors.

Closing by Sponsor:

REP. SOMERVILLE commented the fiscal note indicates there will be a shortfall the first year of \$41,000.00 and the second year a shortfall of \$77,000.00 with an estimated \$50.00 fee. He explained the fee has been raised to \$80.00. He stated SB 354 will help get a handle on contractor activity in the state.

EXECUTIVE ACTION ON HB 562

Motion/Vote: SEN. FOSTER MOVED HB 562 BE CONCURRED IN. MOTION CARRIED UNANIMOUSLY.

ADJOURNMENT

Adjournment: 10:18 a.m.


GERRY DEVLIN, Chairman


RENEE J. PODELL, Secretary

GD/rp

ROLL CALL

DATE _____

April 3, 1995

SEN:1995
wp.rollcall.man
CS-09


SENATE STANDING COMMITTEE REPORT

Page 1 of 1
April 3, 1995


MR. PRESIDENT:

We, your committee on Taxation having had under consideration
HB 562 (second reading copy -- yellow), respectfully report that
HB 562 be concurred in.

Signed: 
Senator Gerry Devlin, Chair

 Amd. Coord.

Sen Sec. of Senate


Senator Carrying Bill

761238SC.SRF

SENATE TAXATION COMMITTEE

House Bill 598
(April 3, 1995)PROPERTY TRANSACTION EXAMPLELegal Description: Capitol Subdivision
Block 1 Lot 1

Owner of Record: Sen. Eck

Deed Filed: Sen. Van Valkenburg (Grantor or seller)
to
Sen. Gage (Grantee or buyer)METHOD REQUIRED BY COURT DECISION

Before Transaction: Sen. Eck

After Transaction: Sen. Gage

METHOD REQUIRED BY PROPOSED LEGISLATION

Before Transaction: Sen. Eck

After Transaction: Sen. Eck
% Sen. Gage

STATE OF MONTANA

Marc Racicot, Governor

SENATE TAXATION

DATE April 3, 1995EXHIBIT NO. 2-277
 BILL NO. HB 598
 Dolores Cooney, Region 6 Manager 723-8282
 Les Taylor, Field Operations 683-4000
 Debbie Jercich, Office Operations 683-8421


DEPARTMENT OF REVENUE

Mick Robinson, Director

PROPERTY ASSESSMENT DIVISION

TO: Randy Wilke, Chief, Appraisal / Assessment Bureau, Property Assessment Division

FROM: Dolores Redensek Cooney, Regional Manager Region # 6, Property Assessment Division

DATE: January 24, 1995

RE: Butte-Silver Bow - District Court Decision - Kasun

We in Butte-Silver Bow have grave concerns regarding the decision rendered by Judge Purcell in the matter of Debra Morrissy Kasun. Involved is the procedures which we use to process ownership information for the assessment record. The process utilized ensures that the integrity of the chain of title is maintained and documented through the deed process.

For the last eighteen years Butte-Silver Bow has funded a county position specifically for the process of reviewing ownerships. Prior to the establishment of the position of Ownership Clerk in Butte-Silver Bow and the creation of the Realty Transfer Act, the ownership records in Butte-Silver Bow were in terrible shape. Deeds were filed and ownership information on assessments were changed without a standard review process in place. Today we still encounter problems from that period.

The organized and systematic method by which we process the deed and ownership information must continue. Judge Purcell's decision would, if it is put in place, mandate that assessment ownership information be changed even if there was a break in the chain of title. The current method of assurance that we have that the chain of title is unbroken and supported by deeds would be eliminated. The improvements we have seen over the last eighteen years in Butte-Silver Bow's ownership process would be endangered.

AN EQUAL OPPORTUNITY EMPLOYER

Beaverhead County, 2 Pacific Cluster No 1, Dillon, MT 59725-2798 (406) 683-4000
 Deer Lodge County, 800 S Main, Anaconda MT 59711-2908 (406) 583-8421
 Granite County, PO Box 38, Philipsburg, MT 59858-0038 (406) 859-3521

Madison County, PO Box 287, Virginia City, MT 59705-0287 (406) 843-6336
 Silver Bow, 155 West Granite, Butte, MT 59701-8258 (406) 723-8282

If Judge Purcell's decision in the Kasun Case is allowed to stand, the integrity of the ownership records is not the only problem Butte-Silver Bow will encounter. The assessment's that will be changed for ownership even if there is a break in title could be jeopardized. I reviewed those Realty Transfer Certificates which were returned for the same reason as the transfer involved in the Kasun Case, a break in the chain of title. The years 1992 through 1994 were used. In that time period there were 49 transfers returned to the prepare due to a break in the chain of title. The market value of the parcels involved was \$1,590,000.00. This amounts to \$29,097.00 in taxes which could be jeopardized if we were to abide by the decision in the Kasun Case and change ownership information regardless of the integrity of the chain of ownership.

Eileen Joyce, Deputy County Attorney for Butte-Silver Bow supports our contention that to allow the decision rendered by Judge Purcell to stand would be detrimental to the ownership maintenance process which has been in place. Butte-Silver Bow supports the Department in the attempt to overturn the decision. If the Department decides to proceed to the Supreme Court our attorneys should contact Eileen in Butte-Silver Bow and coordinate with her.

We believe the decision rendered in this case should be reviewed. It is in the best interest of the taxpayers of Butte-Silver Bow as well as throughout the state that processes are in place to ensure the integrity of assessment ownership data, thus ensuring accurate assessment procedures.

STATE OF MONTANA

Marc Racicot, Governor



EXHIBIT 3
DATE 4-3-95
HB 598

John Grimm, Region 12 Manager 256-2750
Gene Widmer, Field Operations 256-2750
Max Lenington, Office Operations 256-2811

DEPARTMENT OF REVENUE

Mick Robinson, Director

PROPERTY ASSESSMENT DIVISION

RECEIVED

JAN 23 1995

DEPARTMENT OF REVENUE
PROPERTY ASSESSMENT DIVISION

Jan. 20, 1995

TO: Randy Wilke, Chief
Appraisal/Assessment Bureau

FROM: Max R. Lenington, Supervisor of Office Operations/Assessor

A handwritten signature in cursive script, appearing to read "Max R. Lenington".

RE: Decision on Kasun Appeal

After considerable discussion with the Yellowstone County Clerk & Recorder and Treasurer, it is our consensus to recommend an appeal of the District Court decision referenced above. It is our feeling that the integrity of local government is in jeopardy with the decision of knowingly transferring erroneous information and the incorrect tax billing that would result because of this erroneous information.

Enclosed you will find a number of examples where this office has not transferred real property title. As you can see from these samples, it would be virtually impossible - in some instances - to accommodate an ownership change with such blatant error in either name and/or legal description.

My question to this Court would be - who is responsible for maintaining continuity in ownership "chains of title" and the legal descriptions associated with the transfers? Obviously, someone has to be the steward of these transactions.

ml:

The original of this document is stored at the Historical Society at 225 North Roberts Street, Helena, MT 59620-1201. The phone number is 444-2694.

AN EQUAL OPPORTUNITY EMPLOYER

OFFICE OF THE
County Commissioners

SHERIDAN COUNTY
100 W. LAUREL AVENUE
PLENTYWOOD, MONTANA
59254
(406) 765-1660
FAX: (406) 765-2602

EXHIBIT 4
DATE 4-3-95
11 HB 598

RECEIVED

JAN 25 1995

DEPARTMENT OF REVENUE
PROPERTY ASSESSMENT DIVISION

January 20, 1995

Mr. Randy Wilke
Property Assessment Division
Mitchell Building
Helena, MT 59620

RE: Silver Bow County District Court decision - Kasun

Dear Mr. Wilke:

Regarding the above named decision of the Silver Bow District Court, we commissioners feel an appeal would not be out of line.

The Kasun decision is at cross purposes with the very reason we, as counties, are keeping these records. To unquestioningly make an ownership change entry without regard to the validity of the entry will only serve to make those records inaccurate and useless. The very purposes of these ownership records - identification and tax assessment - will be severely compromised.

For no reason should the system be made so rigid that corrections of the inevitable mistakes can't be made. As a "friend of the court" we feel this decision must be reconsidered.

SHERIDAN COUNTY BOARD OF COMMISSIONERS

Gordon C. Kampen
GORDON C. KAMPEN, Chairman

Gerald Kohler
GERALD KOHLER

Robert Friedrich
ROBERT FRIEDRICH

STATE OF MONTANA

Marc Racicot, Governor



EXHIBIT 5
DATE 4-3-95
HB 598

Myron Malnes, Region 10 Manager 228-8221 Ex 38
Allen Bunk, Field Operations 228-8221 Ex 38
Tully Tryan, Office Operations 765-2291

DEPARTMENT OF REVENUE

Mick Robinson, Director

PROPERTY ASSESSMENT DIVISION

January 19, 1995

TO: Randy Wilke, Chief
Appraisal/Assessment Bureau

FROM: Tully Tryan, Region 10
Supervisor of Office Operations

RE: Summary of Daniels and Sheridan Counties thoughts on Kasun
decision impact

The Sheridan County Treasurer believes this would cause a lot of problems between the three offices (clerk & recorder, treasurer, & appraisal/assessment). The Sheridan County Clerk & Recorder thinks this would be a big mistake but is not sure how we would police the transfer of property. He said he can't refuse to record a deed even if it does break the chain. The Sheridan County Commissioners are concerned about this decision. They feel this would be too many ownership discrepancies and would cause some delinquent taxes and some upset taxpayers. The Daniels County Commissioners have also voiced their concern to me on the court decision. They feel it would cause a lot of problems between the offices in the courthouse and the taxpayer.

cc: Regional Manager
cc: Supervisor Field Operations

AN EQUAL OPPORTUNITY EMPLOYER

EXHIBIT 6
DATE 4-3-95
HB 598

BOARD OF COUNTY COMMISSIONERS

POWDER RIVER COUNTY

PO Box J

Broadus, Montana 59317

RECEIVED

Victor L. Phillippi, Broadus
Nancy H. Espy, Broadus
Kyle Butts, Volborg

DEPARTMENT OF REVENUE
PROPERTY ASSESSMENT DIVISION

January 23, 1995

Randy Wilke, Chief
Appraisal/Assessment Bureau
Dept. of Revenue
Property Assessment Division
Sam W. Mitchell Building
Helena, MT 59620

Dear Mr. Wilke:

After discussing the Kasun vs Drause decision with our County Appraiser and Clerk and Recorder, we have concerns about its effect on accuracy of property ownership.

Because of this concern, we offer our support in the Department's efforts to either further appeal the decision or correct the problem legislatively.

Please keep us informed of further action in this matter.

BOARD OF COUNTY COMMISSIONERS
POWDER RIVER COUNTY

Victor L. Phillippi
Victor L. Phillippi

absent
Nancy H. Espy

Kyle Butts
Kyle Butts

STATE OF MONTANA

Marc Racicot, Governor

EXHIBIT 7DATE 4-3-951 HB 598

Lee Zuelke, Region 13 Manager 232-8437
 Rod Rainey, Field Operations 232-8437
 Donna Kennedy, Office Operations 358-2618

DEPARTMENT OF REVENUE

Mick Robinson, Director



PROPERTY ASSESSMENT DIVISION

January 20, 1995

To: Randy Wilke, Chief
 Appraisal/Assessment Bureau

From: Lee Zuelke, Manager
 Region 13

Re: Kasun Case

Randy -
444-4406

As per your direction we (the supervisory staff in Region 13) have done the following:

At our appraisal team meeting 1/13/95 we distributed copies of the case to the attending employees with instructions to share them with their local officials. We told them if there were comments as to what the D.O.R. should do they could do one of two things; either send them to me or send them directly to you in Helena. It is my understanding that Powder River County was preparing a response to send to you.

Rod Rainey and I met with the Custer County Board of Commissioners, the Custer County Clerk and Recorder, her deputy in charge of deeds, and the Custer County Treasurer and discussed the ramifications of this case on them and us. They believed that the Kasun Case would have as much negative impact on the work of the Clerk and Recorder's Office as it would on the D.O.R. They believed to not challenge it would have very disruptive consequences over time. Clerk and Recorder BethAnn Milligan was going to contact her Association and the Commissioners were going to contact MACO to urge them to pursue a legislative remedy. After reading the case they believed that, while we should pursue it, the Supreme Court was highly likely to find with the District Court. They said they would support (morally) whichever approach the DOR decided on.

Administrative Impacts

In some short-sighted respects, this decision could ease the workload burden of the clerical staff members who deal with deeds. As you know, there is considerable time and effort, not to mention aggravation, spent on trying to get deeds and RTC's corrected. I believe, however, that any time saved when doing the deeds would be used up rather rapidly in dealing with taxpayers during the tax collection season when an error exists in their ownership.

AN EQUAL OPPORTUNITY EMPLOYER

Custer County, PO Box 324, Exaleka, MT 59324-0324

(406) 775-8717

Custer County, 1010 Main Street, Miles City, MT 59301-3418

(406) 232-8437

Feltan County, PO Box 489, Baker, MT 59313-0489

(406) 778-2883

Powder River County, PO Box K, Broadus, MT 59317-0389

MOR 438-2407

Rosebud County, PO Box 66, Forsyth, MT 59327-0066

MOR 358-7477

Treasure County, PO Box 181, Hysham, MT 59038-0181

MOR 342-5540

The main administrative cost to this county would be in returned tax statements, angry customers during tax season, and perhaps clouds in the titles for tax-deed activities. There would also be some loss of revenue due to tax statements going to the wrong people and in less efficient use of their limited personnel.

It seems that the Judge in this case seems to believe that all deeds go through a Title Company or some other mechanism to insure that there are no mistakes. We get a number of deeds in which a typographical error has occurred. Unfortunately, in addition to being the last check on the correctness of a deed, we are also usually the first. We serve a public service in helping those individuals who don't go through some legal entity to have their deeds recorded to insure that no mistakes are made which can cause them much distress to correct.

In some areas of the state we also have extremist groups who could certainly use this to harass local and federal officials and various private individuals.

While, ideally, I don't really want to expand our legal duties in terms of doing ownership searches; I tend to agree with the local officials here in Custer County that the legislative remedy is the one which offers the best chance of keeping some common sense in how we deal with ownership changes.

STATE OF MONTANA

Marc Racicot, Governor

EXHIBIT 8DATE 4-3-951 48598

Myron Malnaa, Region 10 Manager

228-8221 Ex 38

Allen Burk, Field Operations

228-8221 Ex 30

Tully Tryan, Office Operations

785-2281

DEPARTMENT OF REVENUE

Mick Robinson, Director

PROPERTY ASSESSMENT DIVISION

January 23, 1995

TO: Randolph O. E. Wilke
Bureau Chief
Appraisal Assessment Bureau
Department of Revenue
Helena, Mt. 59620

FROM: Myron A. Malnaa *Myron A. Malnaa*
Region 10 Manager
501 Court Square # 7
Glasgow, Mt. 59230

To: ROEW

From: MAMalnaa

6 pages

RE: Kasun Decision

I am faxing you letters from the Valley County Abstract Company, Inc., the Valley County Commissioners, the Valley County Attorney, and the Roosevelt County Abstract office and Tully Tryan the director of Office Operations for Region 10. All of the letters contain support for the department to effect a change in the current law to circumvent the Kasun decision that came out of the 2nd Judicial District Court. Everyone contacted is concerned with the far reaching implications of this decision. While we don't claim to be title experts it is agreed by all these people that we provide the people of Montana with a better service when we act as one of the "checks and balances" in the ownership area. The letter from Tully reflects the concerns of the Clerk and Recorder, Treasurer, and the County Commissioners in Sheridan County as well as the County Commissioners in Daniels County. I am of the impression that the Commissioners have sent you a separate letter but just in case you don't receive it in time I wanted to include them also. I attended a meeting of the Roosevelt County Commissioners today and they went on record as supporting the Department of Revenue in dealing with the Kasun Decision. They said they would fax you a letter as soon as possible. The Roosevelt County Attorney has been provided with a copy of the court findings and is in the process of providing you with written support.

I hope this helps to show the concerns of the people in this Region. All of the Local Government Officials contacted, fear that the problems that could occur with simply complying with the filing of the last deed could be costly to both the Governing Body and to their constituents the taxpaying public.

AN EQUAL OPPORTUNITY EMPLOYER

Daniels County, PO Box 367, Seeley, MT 59281-0367

(406) 487-2781

Sheridan County, 100 West Laurel Ave, Plentywood, MT 59254-1899

(406) 783-7281

Roosevelt County, 400 2nd Ave S, Wolf Point, MT 59201-1800

(406) 853-1580 Ex 54

Valley County, 501 Court Square #7, Glasgow, MT 59230-2405

(406) 228-8221

EXHIBIT 9
DATE 4-3-95
HB 598

Valley County Abstract Company, Inc.
218 5th Street South
Box 26
Glasgow, Montana 59230
Telephone & Fax 406-228-2350

January 23, 1995

Randy Wilke, Chief
Appraisal/Assessment Bureau
Department of Revenue
Helena, Montana

Re: Kasun Decision

Dear Mr. Wilke:

I have recently reviewed the Kasun Decision and would like to comment on it. My perspective is that of a title examiner/abstractor. The ramifications of that decision are very concerning to me. I think it is critical that property owners be provided tax statements to their property. I personally think the Department of Revenue and the County Treasurer's have an obligation to see that the property owners receive the tax statements to their property. I don't see the proper delivery of tax statements with the enforcement of the Kasun Decision. It appears to me that in some cases the tax statement would be sent to someone other than the true and correct property owner.

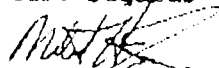
I just want to list a few instances where the Kasun Decision puts that delivery in jeopardy.

- 1). Curative deeds being recorded. Curative deeds are recorded frequently and curative deeds do not always list the property owner as the grantee.
- 2). Deeds being recorded out of sequence. This is a fairly common occurrence.
- 3). Deeds recorded with improper descriptions where the grantor is a stranger to title.

I don't expect the staff members of the Department of Revenue to be title examiners. I do think the staff members should be given a right review documents of transfer and ask questions of those documents. To ignore "breaks in the chain of title" seems unreasonable to me.

I suggest the department seek legislative change to correct the Kasun Decision.

Best regards


Mitch Hughes



Valley County

501 Court Square
Glasgow, Montana 59230

Phone: (406) 228-8221
FAX: (406) 228-8027

EXHIBIT 10
DATE 4-3-95
1 HB 598

January 23, 1995

Mr. Randy Wilke, Chief
Appraisal/Assessment Bureau
Department of Revenue
Sam W. Mitchell Building
Helena, MT 59620

Re: Kasun Appeal

Dear Mr. Wilke:

Myron Malnaa, Appraisal/Assessment Supervisor, informed us of the Kasun decision made by the District Court in Silver Bow County wherein the Department must change ownership whenever a deed is filed, regardless of breaks in the chain of title.

The Valley County Commissioners feel this ruling may have a significant impact on Valley County. Breaks in the chain of title will cause tax notices to be sent to the wrong people. Litigation will result because taxes will be paid by others who do not have clear title.

We encourage you to continue your efforts by any means to remedy this situation.

Sincerely,



Arthur A. Arnold, Chairman
Board of County Commissioners

vh

RECEIVED

JAN 20 1995

REGION 10/MANAGER
PROPERTY ASSESSMENT DIV.

OFFICE OF COUNTY ATTORNEY
Valley County, Montana

KENNETH L. OSTER
County Attorney
501 Court Square, #20
Glasgow, Montana 59230
(406) 228 8221, Ext. 87

Fax (406) 228-9027

RICHARD M. HICKEL
Deputy County Attorney
P.O. Box 1360
Glasgow, Montana 59230
(406) 228-4385

MEMORANDUM

EXHIBIT 11
DATE 4-3-95
HB 598

To: Randy Wilke, Chief
Appraisal/Assessment Bureau
From: Kenneth L. Oster *Ken*
Date: January 20, 1995
Subject: Kasun Decision

Myron Malnaa asked that I review this decision and comment on it. He indicated that the department was thinking about appealing the decision and/or seeking legislation.

I have reviewed the Order and Memorandum of the court and do not necessarily disagree with it. Based on existing law, I feel that the court made the correct decision. However, I certainly do not like the far reaching implications of the decision. It is my suggestion that the department seek legislation to effect a change.

In my experience, the assessor's office has historically reviewed ownership (chain of title). I feel that such review is necessary to properly track the taxpayers on a particular piece of property. If the bureau simply used the last deed of record, the rightful owner may not receive proper tax notice because a stranger to title has put a deed of record transferring ownership to another. This to me would create many problems from the perspective of taking property for delinquent taxes; we would not have sent notice to the proper person. In a joint tenancy situation, the existing joint tenants would not receive notice if one tenant transferred his share to another and the bureau simply used the last deed for the purpose of assessment and notice.

However, if everyone was required to strictly comply with M.C.A. § 15-8-301 there may not be problem. Although, it would seem like a monumental, if not nearly impossible, task to effect compliance with the statute.



Roosevelt County Abstract

ABSTRACTS - TITLE INSURANCE

MEMORANDUMS OF TITLE

TELEPHONE (406) 653-2600

P. O. BOX NO. 174

Wolf Point, Montana 59201

ROGER J. WIMMER, OWNER
REGISTERED ABSTRACTER

EXHIBIT 12
DATE 4-3-95
HB 598

MEMBER OF
MONTANA LAND TITLE ASS'N
AMERICAN LAND TITLE ASS'N

January 23, 1995

RANDY WILKE, CHIEF
Appraisal/Assessment Bureau
Department of Revenue
Helena, Montana 59620

Re: Kasun Decision

Dear Mr. Wilke:

Linda Iwen with the Roosevelt County Appraisal Office has requested that I comment on the Kasun decision out of Silver Bow County. I have not had an opportunity to read the court decision however I was given a copy of the letter to Regional Managers, Supervisors of Office Operations and Supervisors of Field Operations dated January 3, 1995.

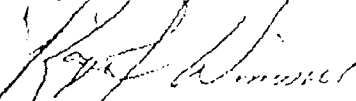
It appears that the Department as a result of the Kasun Decision, must change ownership based on the last conveyance of record regardless of the break in the chain of title. This ruling will bring about much chaos to what has been up to this point in time, an excellent method of tracking and transferring ownership within the County Appraisal/Assessor Office here in Roosevelt County, Montana.

For example, we deal with ownership on a daily basis in our office and it has become the accepted practice to cure title defects by a Quit Claim Deed, what will happen to ownership records now when deeds of only of a curative nature are recorded, What will happen now when a Patent, which was not originally recorded in 1930 suddenly appears of record, will the Patentee begin to receive the tax statement even though they have conveyed their interest.

What type of a suit will now be brought against the Department of Revenue when Property Owners fail to receive their tax notices.

The couple of questions that I raise only scratch the surface of the problems that are likely to arise from the Kasun decision. I would urge the Department to work strongly in whatever appeal process may be taking place in the decision or attempt to get legislation introduced to head off the problems the State will be plagued with should the decision stand.

Respectfully Submitted:


Roger J. Wimmer

STATE OF MONTANA

Marc Racicot, Governor



Myron Malone, Region 10 Manager 228-8221 Ex 34
 Alma Bunk, Field Operations 228-8221 Ex 38
 Tully Tryan, Office Operations 796-2241

DEPARTMENT OF REVENUE

Mick Robinson, Director

PROPERTY ASSESSMENT DIVISION

EXHIBIT 13

RECEIVED

DATE 4-3-95

HB 598

JAN 23 1995

REGION 10 MANAGER
 PROPERTY ASSESSMENT DIV

January 19, 1995

TO: Randy Wilke, Chief
 Appraisal/Assessment Bureau

FROM: Tully Tryan, Region 10
 Supervisor of Office Operations

RE: Summary of Daniels and Sheridan Counties thoughts on Kazuo
 decision impact

The Sheridan County Treasurer believes this would cause a lot of problems between the three offices (clerk & recorder, treasurer, & appraisal/assessment). The Sheridan County Clerk & Recorder thinks this would be a big mistake but is not sure how we would police the transfer of property. He said he can't refuse to record a deed even if it does break the chain. The Sheridan County Commissioners are concerned about this decision. They feel this would be too many ownership discrepancies and would cause some delinquent taxes and some upset taxpayers. The Daniels County Commissioners have also voiced their concern to me on the court decision. They feel it would cause a lot of problems between the offices in the courthouse and the taxpayer.

cc: Regional Manager
 cc: Supervisor Field Operations

AN EQUAL OPPORTUNITY EMPLOYER

Daniels County, PO Box 387, Seeley, MT 59783-0387 (408) 487-2781 Sheridan County, 180 West Laurel Ave., Plummer, MT 59254-1800 (408) 766-2241
 Roosevelt County, 400 2nd Ave S, Wolf Point, MT 59701-1800 (408) 853-1580 Ft 64 Valley County, 501 Court Square #7, Glasgow, MT 59230-2405 (408) 228-4221 Ex 38

STATE OF MONTANA

Marc Racicot, Governor



Chuck Pankratz, Region 4 Manager 454-8740
 Barb Shephard, Field Operations 278-7881
 Sue Williams, Office Operations 454-8740

DEPARTMENT OF REVENUE

Nick Robinson, Director

PROPERTY ASSESSMENT DIVISION

EXHIBIT 14
 DATE 4-3-95
HB 598

January 23, 1995

Mike Noble, Tax Program Manager
 Appraisal / Assessment Bureau
 Property Assessment Division

Dear Mike,

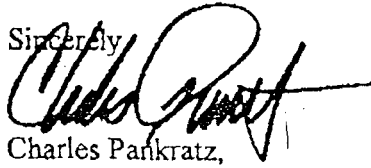
On Friday, January 20, 1995, there was a discussion of the Kasun case with Cascade County Officials. Included were Rita Hudak, Cascade County Clerk and Recorder; Dick Michelotti, Cascade County Treasurer; Jess Anderson, Realty Specialist with the Treasurers office; Debbie Beyer, Property Valuation Specialist; Sue Williams, Region 4 Office Supervisor; and myself.

The overall opinion of the group was this case could "potentially" have major impacts on the ownership recordation procedure in Cascade County. The Kasun decision should be challenged at the Montana Supreme Court. We were unable to determine the financial impact upon the county.

Currently, when a break in title occurs, the Assessment office checks with all parties concerned to determine if they are listing the ownership correctly. If there is a possibility the ownership has not been recorded properly, the Assessment office lists the purchaser on the c/o (care of) line of the county computer system. This way, the official ownership shows the seller as the official owner, yet the new owner receives the assessment and tax notice. The purchaser's address is listed on the "mail to" line, and their mailing address is used as the official mailing address. If the Kasun decision is implemented, our ownership procedure would have to change.

Dick Michelotti is forwarding the decision to the Cascade County Attorney's office for further review.

Sincerely,


 Charles Pankratz,
 Region 4 Manager

c: Cascade County Treasurer
 Cascade County Clerk & Recorder
 Cascade County Appraisal/Assessment Office

AN EQUAL OPPORTUNITY EMPLOYER

Cascade County, 401 2nd Ave N, Rm 107, MT 59401-2578
 Glacier County, 512 East Main St, Cul Bank, MT 59427-3088
 Sanders County, 20 4th Avenue SW, Conrad, MT 59425-2382

(406) 454-6730
 (406) 873-5083
 (406) 278-7881

Teton County, PO Box 818, Chouteau, MT 58230-0818
 Toole County, 228 1st Street S, Shelby, MT 59474-1881

(406) 468-2784
 (406) 434-2142

EXHIBIT 15DATE 4-3-95HB 598

FAX TO: Les Saisbury 444-4406
FAX FROM: Connie Hilger 365-2622 6473

Les: Please deliver this to Randy. Thanks.

January 23, 1995

To: Randy Wilke
From: Connie Hilger
Re: Kasun Decision

After reading the material you handed out at the management meeting, Rocky, Michelle and I basically had the following comments:

A. The Reply Brief indicates there was a lack of cooperative communication between the assessment office and Ms. Kasun. This problem would never have occurred had the assessment office made even the slightest effort to determine probate or find an affidavit showing legal heirs. Perhaps until such time as this could be done Ms. Kasun's name could have been placed as a "mail to:" based on a signed request by her.

B. This type of issue arises frequently in most if not all counties. There has never been such a challenge as this. Why?

C. It was our initial opinion that the decision had been misinterpreted, however, Les thought there may have been a clarification made on the decision (which we weren't aware of).

Discussions with others:

A. A local title company representative indicated that whether or not we reflect the actual owner, they would still write the insurance but have to acknowledge the difference between actual owner and persons claiming assessment.

B. The Treasurer in Dawson County (who is also President of the Treasurer's Association) was very concerned of the possibility of attempting lien on a property after assessment to a possible non-titled owner had gone delinquent. She suggested we involve their legislative committee (Pat Cook, Lake County, Chairperson).

C. I met with our District Judge, Dale Cox. He stressed that this decision is a district concern and won't set precedence unless someone causes it to. He also believes that with 42.20.205 (1) there would be a good argument in our favor unless overruled by the Supreme Court.

In an office meeting we discussed various laws and administrative rules that deal with the situation. 42.20.205 is very clear. Even though attorney Maffei believes the purpose of the rule is for valuation only he misses the boat on 42.20.201 in that the purpose of the RTC isn't solely for sales study's.

STATE OF MONTANA

Marc Racicot, Governor



EXHIBIT 16
DATE 4-3-95
4B 598

Rick Billadeau, Region 8 Manager 832-4884
Diana Hermann, Field Operations 323-1513
Kim Todd, Office Operations 688-2371

DEPARTMENT OF REVENUE

Mick Robinson, Director

PROPERTY ASSESSMENT DIVISION

January 23, 1995


TO: Randy Wilke, Chief
Appraisal/Assessment Bureau
Department of Revenue

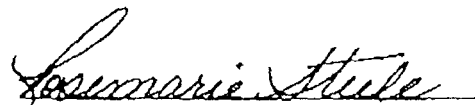
FROM: Rick J. Billadeau
Appraisal/Assessment Office
Box 629
Harlowton, MT 59036

RE: Kasun decision

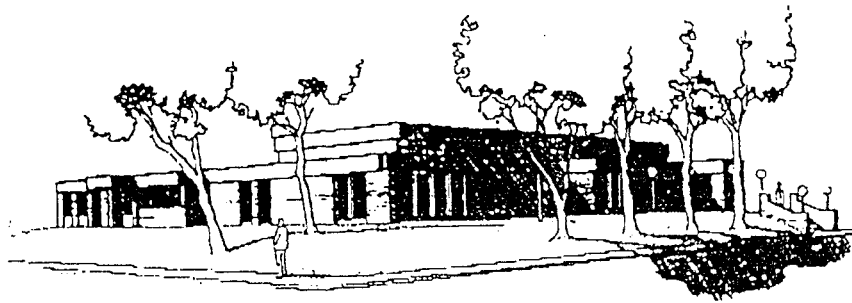
Our Commissioners meet the first 3 days of the month and we were not able to talk to them about the Kasun decision. I did talk to the County Treasurer and County Clerk & Recorder, we are all in agreement that we must do what is necessary to overturn the court ruling. I'm sure that the offices here in Wheatland County can convince the Commissioners that some type of action needs to be taken. I will talk to them at their next regular meeting and have them send a formal statement to you concerning their stand on the Kansun decision.


Rick J. Billadeau
Area Manager 8


Carol Clark
Clerk & Recorder


Rosemarie Steele
Treasurer

AN EQUAL OPPORTUNITY EMPLOYER



Valley County

501 Court Square
Glasgow, Montana 59230

Phone: (406) 228-8221
FAX: (406) 228-9027

OFFICE OF THE CLERK AND RECORDER

EXHIBIT 17
DATE 4-3-95
HB 598

January 23, 1995

Randy Wilke, Chief
Appraisal/Assessment Bureau
State of Montana
Helena, Montana

Dear Mr. Wilke:

I am writing this in regard to the decision on the Kasun Appeal.

I would like to know more details on this case as it does not make sense! Why should the Assessor change ownership regardless of the "break in chain of title"? Why do individuals get title insurance on property if it isn't to make sure they have clear title? Why do they hire Attorneys to make sure they are spending their money on this property and not getting something that they can't sell? Why as Clerk and Recorder do we have laws that govern what we can and cannot record?

As Clerk and Recorder I am opposed to this decision unless all my questions are answered to my satisfaction. Many laws govern the documents which can and cannot be recorded and the Clerk and Recorder is personally liable for them.

Please inform me on this.

Sincerely,

Mary Lou Eide

Mary Lou Eide
Clerk and Recorder

Post-It™ brand fax transmittal memo 7671		# of pages ▶
To <u>Mike Noble</u>	From <u>Valley Co.</u>	
Co.	Co.	
Dept. <u>Revenue</u>	Phone # <u>228-8221</u>	
Fax # <u>444-4406</u>	Fax # <u>228-9027</u>	

EXHIBIT 18

DEPARTMENT OF REVENUE DATE 4-3-95
PROPERTY ASSESSMENT DIVISION HB 598
MUSSELSHELL CO. APPRAISAL/ASSESSMENT OFFICE

506 MAIN STREET



STATE OF MONTANA

(406) 323-1513

ROUNDUP, MONTANA 59072-2498

January 20, 1995

TO: Mick Robinson, Director
Appraisal/Assessment Bureau
Mitchell Building
Helena, Montana 59620

FROM: Dianna Hermann
Region 8 Field Operations Supervisor
506 Main Street
Roundup, Montana 59072

RE: Appealing decision on Kasun case in Silver Bow County

I have discussed the implications that this district court decision would have for the counties in our region with Commissioners, Treasurers, & Clerk & Recorders. We all feel that this decision should be appealed. The monetary impact for the counties would be tremendous. There would a good possibility that each counties delinquent tax roll would become considerably larger because of the tax statements not being sent to the correct owner. The counties would then lose revenue and there would be a snowball effect on everyone.

In addition, fee appraisers, realtors, and the general public quite often use our offices for onwership information for several different purposes. If we no longer have accurate information for these people the ramifications could be undeterminable.

Another question arises from this decision. If someone deeds a property to another party but the first party has never had an interest in the property would we be leaving ourselves open for a lawsuit?

Dianna J. Hermann
Dianna J. Hermann
Region 8 Field Supervisor

Mary C. Nelson
Mary C. Nelson
Musselshell County Treasurer

After reviewing the Kasun case with the Region 6 office staff, it is an unanimous decision that the Dept. of Revenue should pursue this case to higher courts. We have not had the opportunity to meet with the various commissioners in the region to review the case with them, and if they would be able to assist the Dept. of Revenue in any manner.

It is felt that this would definitely set a precedent statewide. In talking with Chuck Krause, he has been informed that the title companies, on a statewide basis, are in fact watching this case for its outcome. Therefore, if the decision is allowed to stand, we would not have the option of allowing it only to become effective only in Silver Bow.

In the extreme case, this ruling would allow a deed to be filed along with a RTC and we would be required to transfer the property. When tax time rolls around and the individual did not receive a tax bill then inquires why, we would have to explain the property was transferred because a deed was filed. The taxpayer would then have to go through whatever legal proceedings to get a document recorded to invalidate that deed.

Due to the fact the Clerk and Recorder's office is required to accept any instrument that meets the basic requirements of signature, notary, etc., our office is the only office that checks the instrument to ensure that a certificate of survey is not required, that all parties owning the property are transferring it, also for such things as typographic errors in the body of the document. In most instances, when there is an error, the taxpayer is contacted along with the representative that filed the document to make them aware of the error. Most taxpayers, in fact, are concerned and are pleased that we contacted them about such errors so they may be taken care of immediately instead of in the future when they are attempting to sell the property and run into problems.

Randy made some very good points in his discussion at the recent meetings in Helena about the ownership records and the title of the property being two distinct different entities. There are many things in the title of property that effect the title of the property, but not our ownership, i.e. mortgages, liens, etc.

Debbie Quisenberry

FAX MEMO	
TO: <i>[illegible]</i>	DATE: <i>[illegible]</i> FAX#
CO. <i>[illegible]</i>	
FAX# (406) 782-6637	

FAX MEMO	
#PAGES: <i>1</i>	DATE: <i>1-24</i> FAX# <i>444-4406</i>
CO. <i>Revenue</i>	
ATTN: <i>Mike Noble</i>	
FROM: <i>BUTTE - SILVER BOW -</i>	
PH# (406) 723-8262	FAX# (406) 782-6637

DEPARTMENT OF REVENUE
PHILLIPS COUNTY ASSESSMENT/APPRaisal OFFICES



(406) 654-2123
(406) 654-2335

3142ND AVENUE W
PO BOX 1734
MALTA, MT 59538-1734

STATE OF MONTANA

~~RECEIVED~~

JAN 23 1995

January 20, 1995

DEPARTMENT OF REVENUE
PROPERTY ASSESSMENT DIVISION

TO: Randy Wilke, Chief
Appraisal/Assessment Bureau

FROM: Jeanne L. Barnard, PVS
Phillips County Assessment Office

RE: Decision on Kasun Appeal

Dear Randy:

The implementation of the decision made in Silver Bow County regarding ownership records regardless of "breaks in the chain of title" would be devastating to local governments for the following reasons.

FIRST: The chaos created by sending "incorrect" property tax assessments or property tax statements would be a breach in the public trust and confidence that they hold for us. I could not in good conscience send out something that I knew was incorrect nor less explain to the taxpayer that I knew it was wrong but sent it out anyway. As a State employee and public servant we are obligated to insure that the products issued out of this office are correct.

SECOND: Can you imagine how difficult it would be to determine ownership after a few bogus filings? People who should receive tax statements, would not, resulting in delinquent taxes, penalties, and fines. Example: If a house is owned by two people who divorce, they could simply file an RTC, right, wrong, or otherwise and we would have to honor the RTC by this agreement.

DEPARTMENT OF REVENUE
PHILLIPS COUNTY ASSESSMENT/APPRaisal OFFICES



STATE OF MONTANA

(406) 654-2123
(406) 654-2335

314 2ND AVENUE W
PO BOX 1734
MALTA, MT 59538-1734

Page 2
Kasun Appeal
January 20, 1995

THIRD: Correct deed filings are not just important but essential when it comes to exempt property. The judge seems to think that little mistakes are harmless by his statement "such fear can easily be remedied by changing the RTC and providing that the Grantors and Grantees hold the Department and its assessors harmless for any defect in any title" page 7 ORDER and MEMORANDUM. Mistakes in taxes are never harmless because someone always has to pay, and if they are late, a penalty and fine is charged regardless of the defect.

In my mind this ruling is a lawyer's gravy train with the DOR providing the gravy. I hope that the Department will take the necessary action to defer any implementation of this ruling.

Sincerely,

Jeanne Barnard

cc: Marian Olson, Region #7
Office Supervisor

Powder River County

Karen D. Amende
Clerk and Recorder

P.O. Box J
Broadus, Montana 59317

EXHIBIT 20
DATE 4-3-95
HB 598
Telephone
406-436-2361

January 20, 1995

Randy Wilke, Chief
Appraisal/Assessment Bureau
Dept. of Revenue
Property Assessment Division
Sam W. Mitchell Building
Helena, MT 59620

Dear Mr. Wilke:

I have read the decision on the Kasun vs Drause, et.al. case and certainly have some concerns about its effect on ownership records in all counties. I can speak only for the situation in our county, of course, but the appraisal/assessment office does an excellent job of keeping ownership records accurate.

If ownership is changed merely because a deed is filed, I can't imagine the number of ownership errors that will result. When a deed is submitted to our office for recording, we review it for compliance on a number of things, but without a title search, would have no way to determine ownership. I think the present system provides a service to the property owners and taxpayers. The appraisal/assessment office notifies property owners when there is break in chain of title. This provides the opportunity to get the problem corrected before years go by and the problem gets even worse.

County Treasurer/Assessor Nancy Klapmeier has expressed concern about assessing taxes in error. After the problem is discovered, which could be several years depending on circumstances, it may be necessary to adjust taxes assessed and paid. This would be very difficult to do as well as very time-consuming.

It is difficult to determine what the economic impact on local governments this ruling will have, but it is certain to cause some administrative nightmare sometime in the future as accurate property ownership is determined.

The County Commissioners will need to decide what position to take in regard to the County's support for the Department of Revenue in this matter. County Appraiser Rich Sparks has visited with them so they know about the problem. I'm sure they will contact you on Monday, January 23 when they are in session.

Sincerely,



Karen D. Amende
Clerk and Recorder

STATE OF MONTANA

Marc Racicot, Governor

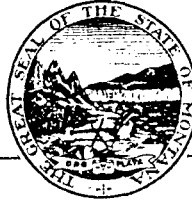


EXHIBIT 21
DATE 4-3-95
HB 598

Mike Lambert, Region 1 Manager 822-4571
Bill Haines, Field Operations 283-7781
Mary Eldridge, Office Operations 283-7781

DEPARTMENT OF REVENUE

Mick Robinson, Director

PROPERTY ASSESSMENT DIVISION

JAN 23 1995

DEPARTMENT OF REVENUE
PROPERTY ASSESSMENT DIVISION

January 20, 1995

To: Randy Wilke, Chief
Appraisal/Assessment Bureau

From: Mary J. Eldridge, Supervisor, Office Operations
Property Assessment Division Region 1

Re: Co. Commissioners decision on Kasun appeal.

I have checked with the county commissioners in Lincoln County and they said they may not agree fully with the judge on this case but they will not enter into any legal action against it.

The county commissioners in Sanders County are checking with their county attorney and will not be able to make a decision until they are able to do so. It may be a week before this takes place.

Mike Lambert checked with the county commissioners in Mineral County. The commissioners seemed to have some concern but their county attorney did not have any problem with the judge's decision and therefore the commissioners ultimately agreed with the attorney.

AN EQUAL OPPORTUNITY EMPLOYER

Lincoln County, 512 California, Libby, MT 59823-1842 (408) 283-7781
Mineral County, PO Box 544, Superior, MT 59872-0544 (408) 822-4571
Sanders County, PO Box 287, Thompson Falls, MT 59873-0287 (408) 827-3381

EXHIBIT 22
DATE 4-3-95
1 HB 598

January 19, 1995

TO: Mike Noble
Tax Program Manager

FROM: Scott Williams
Regional Manager

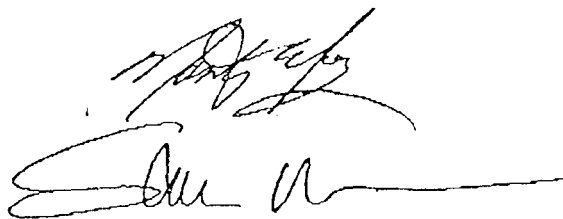
RE: Kasun Appeal

Myself and Monty Long agree with the recent District Court decision in Silver Bow concerning the Kasun case. Flathead County has long utilized the Clerk and Records office to make ownership updates based upon the recordation of deeds.

Monty and I recognize the RTC as a Department of Revenue instrument used for providing sales information for the valuation of property pursuant to 15-7-301 M.C.A.. We do not use the RTC to check for breaks in title as we are valuing the property ad valorem, or based upon the value - not the ownership. The payment of the taxes based upon our assessment lies with the owner of the property.

We feel that the responsibility of preventing breaks in title lie firstly with the title companies hired and compensated for this very purpose. Secondly, the Flathead County Clerk and Records office checks both the deed and RTC (where required) to alleviate the possibility of a chain of ownership break.

We have had no problems in this system of changing ownership and strongly recommend that no requirement and or policy be made statewide requiring that we check RTC for breaks in title. This would require the hiring of at least two more FTE's in Flathead County to do the extra work.



STATE OF MONTANA

Marc Racicot, Governor



EXHIBIT 23

DATE 4-3-95

HB 598

Jim Fairbanks, Region 3 Manager

523-4867

Jon Kinzie, Field Operations

383-3321

DEPARTMENT OF REVENUE

Mick Robinson, Director

PROPERTY ASSESSMENT DIVISION

January 19, 1995

To: Randy Wilke, Appraisal/Assessment Bureau Chief

From: Jim Fairbanks, Region 3 Manager

RE: Decision on Kasun Appeal

During several separate opportunities during the past weeks, I have visited with the following folks on the Kasun issue: Missoula County BCC, County Attorney, Clerk and Recorder /Treasurer, and Ravalli County Assessment personnel and Clerk and Recorder.

It may be a consequence of my never considering the County tax records to be a definitive source of legal ownership tainting discussions, however I found no one terribly interested in pursuing challenge of the District Court decision on Kasun. Consensus seems to involve the position that "taxing units are most interested in sending the tax bill to the individual most likely to pay!"

In Missoula and Ravalli Counties, when situations arise exhibiting a 'break in the chain', the grantor is listed with a mail-to the grantee. Notification is given the principals or the title company, and typically, correcting documentation (or assurances of their existence) is forwarded to satisfy our questions.

Additionally, all seemed to agree, that our offices are to **track ownership changes, not act as mini title companies.**

AN EQUAL OPPORTUNITY EMPLOYER

STATE OF MONTANA

Marc Racicot, Governor



EXHIBIT 24
DATE 4-3-95
HB 598

DEPARTMENT OF REVENUE

Mick Robinson, Director

PROPERTY ASSESSMENT DIVISION

Dave Ferguson, Region 8 Manager 582-3400
Ty Typolt, Field Operations 582-3400
Arlotta Darleth, Office Operations 582-3400

January 20, 1995

Randy Wilke, Chief
Appraisal/Assessment Bureau
Property Assessment Division
Mitchell Building
Helena, Mt 59620

Re: Kasun Appeal

Dear Randy,

Sorry for our tardiness in responding to this issue.

We have not had the opportunity to visit with Commissioners, Clerk and Recorders or Treasurers in our region, but will endeavor to do so this upcoming week and solicit support from those entities.

We feel that this is a very important issue and could have many far reaching impacts. Obviously, we feel that this decision should be appealed to the Supreme Court. Some of the problems that we can foresee are:

- 1) Ownership records for tax billing would be "out of date" within a very short time of implementation of the Kasun decision.
- 2) What liability would there be and whose, if tax bills sent to someone that does not have legal title to the property.
- 3) Incorrect RTC's are often filed. Anyone can transfer title on any property and be recognized as the person to be billed.

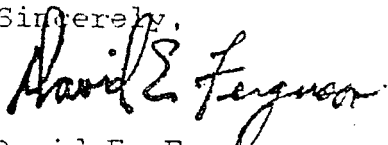
The original of this document is stored at the Historical Society at 225 North Roberts Street, Helena, MT 59620-1201. The phone number is 444-2694.

AN EQUAL OPPORTUNITY EMPLOYER

Kasun, Page 2

- 4) Enclosed find a copy of Findings of Fact regarding an ownership controversy in Gallatin County. This basically held that title is held in the Plaintiffs name who are the owners in the "Chain of Title", not those parties who claimed ownership because of a deed filed to them, or the fact that they paid taxes on the property for a period of years.

Sincerely,

A handwritten signature in cursive script, reading "David E. Ferguson". The signature is written in dark ink and is positioned below the word "Sincerely,".

David E. Ferguson
Regional Manager, Region 9

James E. Purcell
District Judge, Department I
Silver Bow County Courthouse
Butte, MT 59701
(406) 723-8262, Ext. 288

SENATE TAXATION

DATE April 3, 1995

EXHIBIT NO. 25

BILL NO. HB 598

MONTANA SECOND JUDICIAL DISTRICT
SILVER BOW COUNTY

* * * * *

FILED

OCT 19 1994

LORI MALONEY, CLERK

BY

DEPUTY CLERK

DEBRA MORISSEY KASUN,

Petitioner,

- vs -

No. 94-C-25

CHARLES R. KRAUSE, Assessor of Butte-Silver Bow County,
Montana; BUTTE-SILVER BOW, A Body Politic and Political
Subdivision of the State of Montana; THE STATE OF MONTANA;
and THE STATE DEPARTMENT OF REVENUE OF THE STATE OF MONTANA.

Respondents.

O R D E R and
M E M O R A N D U M

* * * * *

This matter comes before the Court on Petitioner's Application for a Writ of Mandamus to compel the Respondents to assess property in the name of Petitioner. Petitioner was represented by Maurice A. Maffei, the Respondents were represented by Paul Van Tricht and Eileen Joyce Smith. The Court heard oral argument and the matter was fully briefed by counsel for the respective parties. The Court being fully advised makes the following:

*** **

O R D E R

*** **

1. The Department of Revenue and/or the assessor of Butte-Silver Bow County shall assess the property in question solely in the name of the Petitioner.

2. Let a Preemptory Writ of Mandamus issue.

3. A hearing on Petition for November 4, above-entitled Co

The original of this document is stored at the Historical Society at 225 North Roberts Street, Helena, MT 59620-1201. The phone number is 444-2694.

Monday, April 3, 1995
Senate Taxation Committee
Room 413/415

SENATE TAXATION
DATE April 3, 1995
EXHIBIT NO. 26
BILL NO. HB 598

House Bill No. 598
Amending Section 15-7-304 and 15-7-307 MCA
Portions of the Realty Transfer Act

I am writing to express the overall support of Butte-Silver County for House Bill 598. Recently, Butte-Silver Bow County was involved as a Defendant in a lawsuit which involved the interpretation of Section 15-7-304 MCA 1993. This bill would clarify any ambiguity in the current statute. It would also facilitate each county's ability to maintain accurate property assesment records and thereby allow each county to offer more effective assistance to the taxpayer.

Thank you.

EILEEN JOYCE-SMITH
DEPUTY COUNTY ATTORNEY
BUTTE-SILVER BOW COUNTY
ROOM 104
COURTHOUSE BUILDING
155 WEST GRANITE STREET
BUTTE, MT 59701
PHONE: (406) 723-8262, ext. 208
FAX NO. (406) 723-7448

10/84

Silver Bow

County Assessors Office

STATE OF MONTANA
DEPARTMENT OF REVENUE
PROPERTY ASSESSMENT DIVISION

Butte

Montana 59 7:11



REALTY TRANSFER CERTIFICATE COMPLETION OR ERROR CORRECTION

SENATE TAXATION

DATE April 3, 1995EXHIBIT NO. 27BILL NO. HB 598

Mailed to: James Leber, President Leber Mining Co.,
P.O. Box 567

Address: Elizabethtown, PA. 17022

Date Mailed: July 8, 1994

Property Record Information (Roll, Volume, Card, Page, Etc.)

Recorded in Roll 151, Card 29 on 6/30/94

Wide West Lode Claim, Survey #2525 Sec. 11, T3N R7E

The Montana Realty Transfer Act 15-7-304 MCA, requires that a Realty Transfer Certificate be filed in order for ownership records to be changed for the assessment or taxation of real property.

Your recent real estate transaction is subject to the provision described above. Please note the incomplete or incorrect items checked below regarding the Realty Transfer Certificate for that transaction.

- ☐ A Realty Transfer Certificate was not received for this transaction.
- ☐ Grantee's or grantor's address is missing or incomplete. (This address is the one to which tax notices are mailed. Part 1)
- ☐ Sales date is not properly entered. (This must be specifically the date of sale, not the filing date or other related date. Part 1)
- ☐ The property description is not properly entered. (Part 3)
- ☐ Actual consideration is not properly entered. (Part 5)
- ☐ Signature of preparer is missing.
- ☐ Break in chain of title. (Seller is not the last owner of record.)
- ☒ No change of ownership can be made. All heirs
did not sign deed.

The incomplete or incorrect items checked above are also indicated on the attached Realty Transfer Certificate. Please make the necessary changes and return the certificate to this office. If you need assistance, please call the Assessors office at the number listed. You:

Assessors office phone no. 723-8262

The original of this document is stored at the Historical Society at 225 North Roberts Street, Helena, MT 59620-1201. The phone number is 444-2694.

DISTRIBUTION = ORIGINAL.

ANACONDA-DEER LODGE COUNTY SENATE TAXATION

Courthouse - 800 South Main
Anaconda, Montana 59711
Telephone (406) 563-8421

DATE April 3, 1995EXHIBIT NO. 28BILL NO. HB 598

March 21, 1995

Mr. Gary Devlin, Chair
House Taxation Committee
Capitol Building
Helena, Montana 59620

Dear Mr. Devlin:

I write to oppose House Bill 598 before your committee as currently written. This legislation would create errors in the property tax records. Therefore, may I suggest that you amend the bill to reflect that changes would not be made to the property tax records if a break in the chain of title were discovered in the filing process.

Currently, when errors are discovered in land transfers, the assessor's office requests correction of deed before making the official transfer on the property tax records. This process ensures that the tax roles reflect an unbroken chain of title on a given piece of property, therefore, transfer is without the introduction of errors into the system.

If amended to reflect my requested change, I would support House Bill 598.

Respectfully,

Cheryl S. Beatty
Chief Executive
Anaconda-Deer Lodge County

April 3, 1995

SENATE TAXATION

DATE April 3, 1995

EXHIBIT NO. 29

BILL NO. HB 589

Mr. Chairman and Members of the Committee:

For the record my name is Bob Raundal and I am a member of Helena Elks Lodge No. 193 and am here along with my brother Elk members in support of HB 589.

The purpose of HB 589 is to correct a problem that was created by an amendment to Section 15-24-1203, MCA, which was passed by the 1993 Legislature that has put a tax burden on the Elks Club. We presently have \$9,360.60 tax paid under protest. We have been told that it was not the purpose of the 1993 Amendment to put this burden on the Elks Club.

The Elks Club has a Use Permit from the Forest Service for the land and building that they are presently using. Because of the government ownership of this property the Forest Service is exempt from any real property tax but with the passage of the 1993 Amendment to the Privileged Use Tax the Elks Club is now being assessed for the appraised value of the property as determined by the Department of Revenue just as if the Elks owned the land and building that they use while paying \$16,800 a year which would be economic rent. Please note that the Elks have a Use Permit and not a lease.

The law states that mineral, timber and grazing leases of government land, as well as railroad right of ways are exempt. Added to the exemptions in the 1993 session was the Port of Butte.

Our permit with the Forest Service specifies that we will not pay any city, county or state tax. The Forest Service, as our landlord, pays a lump sum in lieu of taxes and some of the \$16,800 per year fee that we pay them should cover a portion of this payment.

We think that we are unfairly treated because we are not industrial, trade or a business. We are a nonprofit fraternal organization which is a society dedicated to the service of our community and our country. We are not a social business for profit.

Presently we have problems just to keep the doors open part time and nearly all of the operation is done with volunteer help.

It is our hope that you will give this bill favorable consideration in its present form. We do not know of any other property in like situation.

Thank you very much for this opportunity to appear before your committee.

HB 589



SENATE TAXATION

DATE April 3, 1995

EXHIBIT NO. 30

BILL NO. HB 589

Helena Lodge No. 193

BENEVOLENT AND PROTECTIVE ORDER OF ELKS

P.O. Box 5373
Helena, MT 59604

TO: Elks Members, Friends and Future Members

This is a summary of some of the charitable and community service projects our Lodge has participated in.

Over the last 16 years, this Lodge that consists of Clancy, Jefferson City, Wicks, Boulder, East Helena, Winston, Townsend, Toston, Deep Creek, White Sulphur Springs, Wolf Creek, Craig, Augusta, Choteau, Lincoln, Canyon Creek, Marysville, Canyon Ferry, York, Lakeside and Helena, has paid \$221,369.05 towards the medical expenses of needy, incapacitated and crippled children. This is from a fund where only the profit from investments can be used and only for medical expenses.

Our Fort Harrison Hospital Committee has spent about \$138,880 and hundreds of hours over the past 56 years providing needs and entertainment for the veterans.

Other local charities and community service projects consist of scholarships to deserving students, assist other charitable organizations in providing help to the needy and fund raisers to help families and children in need of major operations.

The Elks National Foundation Program funded by gifts from Elks Members, Lodges, State Associations and the family and friends of Elks distribute over 10 million dollars annually for Humanitarian Projects such as scholarships, drug awareness, veterans care and major state projects. They are second only to the federal government in awarding scholarships.

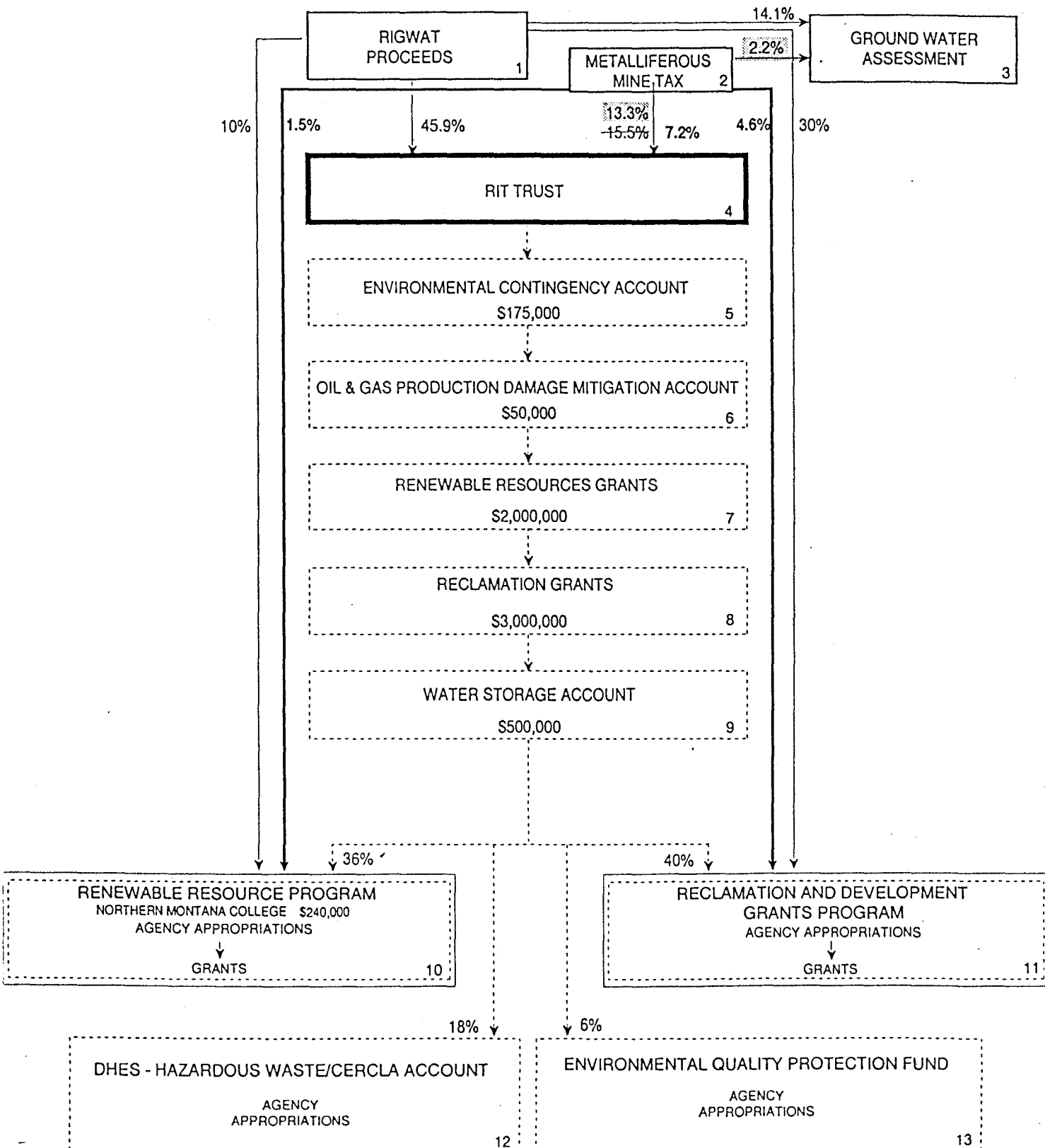
We can be proud of our accomplishments in the past and with your help, we will strive to keep it up in the future.

Dave C. Hartnett
Dave C. Hartnett
Exalted Ruler, Lodge No. 193

DH/lg

ALLOCATION OF RIT PROCEEDS AND INTEREST

1997 Biennium



RIGWAT PROCEEDS, RIT TRUST INTEREST EARNINGS, AND EXPENDITURES
1997 Biennium

RIGWAT PROCEEDS PROJECTIONS	RIGWAT Proceeds	Metal Mine Tax Proceeds 15.5%	Deposits To RIT Trust	Trust Balance	Metal Mine Total
FY 95	\$2,979,674	\$797,469	\$2,463,107	\$91,776,719	
FY 96	3,041,004	872,800	2,268,621	94,045,340	5,630,968
FY 97	3,030,203	823,029	2,213,892	96,259,232	5,309,865

RIT TRUST INTEREST EARNINGS PROJECTIONS	FY96	FY97	TOTAL
	7,701,221	7,750,857	15,452,078

TOTAL 1997 BIENNIUM ALLOCATION OF RIT INTEREST EARNINGS	\$15,452,078
Environmental Contingency Account	\$175,000
Oil & Gas Production Damage Mitigation Account	50,000
Renewable Resource Grant & Loan Program	2,000,000
Reclamation & Development Grants	3,000,000
Water Storage Account	500,000
TOTAL BIENNIAL APPROPRIATIONS	5,725,000
AMOUNT AVAILABLE FOR FURTHER DISTRIBUTION	9,727,078

Distribution of Remaining Interest Earnings:

Account	Renewable Resource	Reclamation & Development	Hazardous Waste/ CERCLA	Environmental Quality Protection	TOTAL
Percent Distribution of RITT Interest	36%	40%	18%	6%	100%

Beginning Balance	\$673,742	\$0	\$968,414	\$1,300,000	\$2,942,156
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Revenues					
RIT Interest	\$3,501,748	\$3,890,831	\$1,750,874	\$583,625	\$9,727,078
RIGWAT Proceeds	607,121	1,821,362			\$2,428,483
Debt Service Sweep (04011 and 04008)	919,444				919,444
RRD Loan Repayments	238,900				238,900
Interest (STIP)			80,000		80,000
Cost Recoveries				688,816	688,816
Administrative Fees	10,000				10,000
State Owned Project Revenue	919,290				919,290

Total Funds Available	\$6,870,245	\$5,712,193	\$2,799,288	\$2,572,441	\$17,954,167
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Appropriation					
Montana State University, Northern	240,000				240,000 SA
DNRC Centralized Services Division	875,245	154,001			1,029,246 A
DNRC Conservation and Resource Development	1,288,981	1,203,004			2,491,985 A
DNRC Water Resources Division	1,737,137	1,997,129			3,734,266 A
Reserved Water Rights Compact Commission	131,638	534,199			665,837 A
DNRC State Water Projects	2,190,000				2,190,000 A
DSL Reclamation Division		2,081,837			2,081,837 A
DSL Central Management		78,085			78,085 A
DHES Environmental Division			2,794,711	1,976,174	4,770,885 A
DHES Radon		50,000			50,000 A
Governor's Office -- Flathead Basin Commission	80,082				80,082 A
Water Court	1,038,389				1,038,389 A
NRIS - State Library	322,007	285,036			607,043 A
Environmental Quality Council		28,083			28,083 A
Pay Plan					0

Total Appropriations	\$7,903,479	\$6,411,374	\$2,794,711	\$1,976,174	\$19,085,738
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Projected Biennium Ending Balance	(\$1,033,234)	(\$699,181)	\$4,577	\$596,267	
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Potential Allocation of Metal Mines Tax	\$169,583	\$508,749			
MSU/Northern - annual appropriation	(240,000)				
Lost interest revenue	(16,006)	(17,784)	(8,003)	(2,668)	(\$44,460)
Projected Balance with Allocation of Metal Mine Tax	(\$1,119,657)	(\$208,217)	(\$3,426)	\$593,599	

Ending fund balance RRGL + RDG (1,732,415) A - Appropriations reflect subcommittee action
Ending fund balance with metal mine tax RRGL + RDG (1,327,873) SA - Statutory Appropriation



Christopher J. Racicot
Executive Director
Suite 40, Power Block
Helena, Montana 59601
(406) 442-4479
(406) 442-4483 Fax

1994-1995 Officers
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Stan Helgeson, Billings
First Vice President
Bob Foss, Jr., Kalispell
Second Vice President
Sam Gates, Missoula
Treasurer
Mark Meek, Helena
Past President
Eugene Graf, Bozeman
Builder Director
Mark Lindsay, Helena
National Representative
Tim Dean, Bozeman
Associate Director
Frank Armknecht, Bozeman
Build PAC Director
Jim Coras, Missoula

SENATE TAXATION

DATE April 3, 1995

EXHIBIT NO. 32

BILL NO. HB 601

April 3, 1995

Senator Gerry Devlin
Senate Taxation Committee
Montana State Legislature
Helena, Montana 59620

Re: HB 601 - Repeal of Public Contractors License Program

Dear Senator Devlin and Committee Members:

The Montana Building Industry Association is an organization of nearly 1,000 small building trade businesses from the around the state of Montana. The MBIA is the home-building leader in encouraging responsible business, planning and building standards. The members of the MBIA are also the individuals who constantly try to work within the framework of the regulations imposed on industry.

It is for these reasons the MBIA has initiated the effort behind HB 601. Further, it is for these reasons and the following reasons that the MBIA requests that the House Tax Committee encourage Montana's Legislature to abolish the Public Contractors License Program. The following is a brief explanation about the Public Contractors Program to date.

For 60 years the public and the construction industry have been lead into believing that they were protected through a program known as the Public Contractors Licensing Program.

The consumers of Montana have thought they had protection by hiring contractors who claim to be licensed with the State through this program when in-fact there is absolutely no minimum qualifications and no enforcements and consequently no recourse. The industry has been mislead similarly yet has had to divvy up millions of dollars in addition to receiving no services.

- Program initiated in 1935
- Estimated Montana State General Fund contribution to date - \$45,000,000 to \$50,000,000
- No minimum qualifications to become a public contractor
- No enforcement or disciplinary capabilities with program
- No consumer protection with program
- No construction industry services provided from program
- 2 Revenue Sources
 - (1) Annual Fees estimate \$250,000
 - (2) Annual Gross Receipts Tax estimate \$1,000,000

With this bill, all portions of this program except the Gross Receipts Tax revenue section will be repealed. This again, would be done for those reasons outlined above and one additional reason. Senator Gary Forrester has introduced SB 354, a contractors registration bill, that would take the place of this program and provide many more protections to the consumer, the construction industry and the State of Montana.

Further, without eliminating this first program, contractors will have to be registered with both the Department of Labor and Industry and the Department of Commerce, pay two fees - one of which is merely an excise tax and continue to be taxed unfairly.

Please give your favorable consideration to HB 601.

Sincerely,

Christopher J Racicot
Executive Director, MBIA

Enclosures

PUBLIC CONTRACTORS

PROGRAMS & SERVICES PROVIDED
FOR BOARDS IN POL FUNDED
BY LICENSE FEES

PROGRAMS & SERVICES HB 601
PROVIDED FOR PUBLIC CON-
TRACTORS FUNDED BY LICENSE
FEES

1. Evaluating Qualifications
2. Examining Applicants
3. Issuing Licenses
4. Issuing Licenses by Reciprocity
5. Mandating Continuing Education
6. Monitoring Continuing Education
7. Implementing Impairment Programs
8. Conducting Peer Reviews
9. Processing Complaints
10. Filing Injunctions for Non-Licensed Practice
11. Conducting Investigations
12. Imposing License Sanctions
13. Monitoring Compliance
14. Implementing Rule Changes
15. Conducting Administrative Hearings
16. Processing Renewals

1. Issuing Licenses
2. Processing Renewals

SENATE TAXATION

DATE April 3, 1995

Amendments to House Bill No. 601
Second Reading Copy

EXHIBIT NO. 34
BILL NO. HB 601

For the Committee on Taxation

Prepared by Lee Heiman
March 24, 1995

Technical amendment to correct erroneous internal reference:

1. Page 3, line 2.
Strike: "15-50-205"
Insert: "15-50-101"

DATE

April 3, 1995

SENATE COMMITTEE ON

Taxation

BILLS BEING HEARD TODAY:

HB 569 Rep. Orr

HB 589 Rep. Grady HB 598 Hibbard

HB 601 Somerville

< ■ >

PLEASE PRINT

< ■ >

Check One

Name	Representing	Bill No.	Support	Oppose
Dr. Rhodes	Elks	589	✓	
John Wright	✓	✓	✓	
Robert F. Butler	✓	589	✓	
CHUCK KRAUSE	BUTTE SILVER BOB	598	✓	
Greg Henderson	Elks	589	✓	
Bruce Kuchling	MSO - Thatcher	569	✓	
Paul Stahl	Lewis & Clark County	598	✓	
James D. Haffner	Mont. Land Title Assn.	598		✓
Robert A. Perennial	Helena & Elks	589	2	
LANCE MELTON	DEPT. OF COMMERCE	601	X	
Debbie Jurcich	Dpt of Revenue	598	X	
W. James Kambel	Self	601	X	
Allen Klemm	Security Title Co	598		✓
Larry Allen	D.O.R.	598	X	

VISITOR REGISTER

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY

DATE 4/3/95

SENATE COMMITTEE ON Taxation

BILLS BEING HEARD TODAY: _____

< ■ > PLEASE PRINT < ■ >

Check One

Name	Representing	Bill No.	Support	Oppose
MARK Simonich	DNR	HB 569	X	
SCOTT ORR	HDR	HB 569	X	
My Knutson	HB 589	589		
William McRae	Home & Econ	589	X	
Francis Doplawski	✓	✓	✓	
Dieter Wihlborg	✓	✓	✓	
David H. Hartnett	" "	589	✓	
Chris Racicot	MT. Building Industry Assoc	601	X	
Carl Schweitzer	MT. Contractors Assoc	601	✓	
Cher Maharg	DOR	601		
Bob Williams	MT Mine Assoc	569		✓

VISITOR REGISTER

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY